

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	UMAPATHY	Examiner:	CARRIE A. STRODER
Serial No.:	10/570,055	Group Art Unit:	3689
Filed:	28 February 2006	Docket No.:	13782.0007USWO
Confirmation No.:	3059		
Title:	METHOD AND SYSTEM OF ACCOUNTING TRANSACTIONS THROUGH CONCURRENT PROCESSING OF EVENTS IN CYBER SPACE		

---

**AMENDMENT**

Mail Stop AMENDMENT  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated February 4, 2010, the following amendment is respectfully submitted.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks** begin on page 7 of this paper.